

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
NICOLAS GONZALEZ BERRIOS,)
)
Defendant.)
)

COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to (i) reduce to judgment certain unpaid federal income tax assessments against Nicolas Gonzalez Berrios, (ii) reduce to judgment certain assessments made against Nicolas Gonzalez Berrios, pursuant to 26 U.S.C. § 6672, and (iii) reduce to judgment certain unpaid federal tax liabilities against Nicolas Gonzalez Berrios d/b/a Joyeria Gold City.

JURISDICTION AND VENUE

1. Jurisdiction of this action is conferred upon this Court pursuant to 28 U.S.C. §§ 1331, 1340, and 1345 and by 26 U.S.C. § 7402.
2. Venue is proper in this action by virtue of 28 U.S.C. §§ 1331 and 1339.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Nicolas Gonzalez Berrios is a resident of San Juan, Puerto Rico, which is within the jurisdiction of this Court. Nicolas Gonzalez Berrios is being sued in his individual capacity and as the sole owner of Joyeria Gold City, a now defunct sole proprietorship.

COUNT I - REDUCE INCOME TAX ASSESSMENTS AGAINST NICOLAS GONZALEZ BERRIOS TO JUDGMENT

5. The United States incorporates Paragraphs 1 through 4 of the complaint as if fully set forth herein.
6. A delegate of the Secretary of the Treasury properly and timely made the following income tax, penalty, and interest assessments against Nicolas Gonzalez Berrios relating to the following years:

Tax Period Ending:	Type of Tax:	Date of Assessment:	Assessed Amounts:	Balance Due as of December 31, 2024:
2006	Form 1040PR	03/26/2012	\$2,637	\$8,598
2010	Form 1040PR	12/31/2015	\$16,484	\$35,588
Total Outstanding Balance:				\$44,186

7. Proper and timely notice and demand for payment of the tax assessments described in Paragraph 6, above, were given to Nicolas Gonzalez Berrios.
8. Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described in Paragraph 6, above.

9. Despite notice and demand for payment, Nicolas Gonzalez Berrios has failed to pay the full amounts due and owing for the tax periods listed in Paragraph 6, and it is therefore indebted to the United States, as of December 31, 2024, in the amount of \$44,186, plus penalties, interest, and costs that have and will accrue according to law.

COUNT II - REDUCE CIVIL PENALTY ASSESSMENTS AGAINST NICOLAS GONZALEZ BERRIOS TO JUDGMENT

10. The United States incorporates Paragraphs 1 through 9 of the complaint as if fully set forth herein.

11. During the tax periods ending September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013 ("the tax periods at issue"), the Federal withholding and Federal Insurance Contribution Act ("FICA") taxes which were required to be withheld from the wages of the employees of NG Voga Corporation ("NG Voga") were not collected, truthfully accounted for, and paid over to the United States.

12. Defendant Nicolas Gonzalez Berrios was the sole officer and owner of NG Voga.

13. Defendant Nicolas Gonzalez Berrios was the person in charge of financial matters at NG Voga.

14. Defendant Nicolas Gonzalez Berrios was a person who was responsible for collecting, truthfully accounting for, and paying over to the United States the Federal withholding and FICA taxes that were withheld from NG Voga during the tax periods at issue.

15. During the tax periods at issue, Defendant Nicolas Gonzalez Berrios – as the sole officer and owner of NG Voga – knew or should have known that NG Voga was not collecting, accounting for, or paying over to the Federal withholding and FICA taxes that were withheld from the salaries of the employees of NG Voga.

16. Defendant Nicolas Gonzalez Berrios' willful failure to collect, truthfully account for, and pay over to the Federal withholding and FICA taxes that were withheld from the salaries of the employees of NG Voga during the tax periods at issue rendered him liable, under 26 U.S.C. § 6672, for a penalty equal to the total amount of the taxes not collected, accounted for and paid over to the United States.

17. Based on the foregoing, a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 6672, properly and timely made the following trust fund recovery penalty assessments against Nicolas Gonzalez Berrios relating to the following tax periods:

Tax Period Ending:	Type of Liability:	Date of Assessment:	Assessed Amounts:	Balance Due as of December 31, 2024:
09/30/2012	26 U.S.C. § 6672	04/07/2014	\$8,206	\$182
12/31/2012	26 U.S.C. § 6672	04/07/2014	\$7,076	\$11,661
03/31/2013	26 U.S.C. § 6672	04/07/2014	\$9,581	\$15,789
06/30/2013	26 U.S.C. § 6672	04/07/2014	\$11,366	\$18,732
09/30/2013	26 U.S.C. § 6672	04/07/2014	\$7,781	\$12,822
12/31/2013	26 U.S.C. § 6672	04/07/2014	\$8,042	\$13,253
Total Outstanding Balance:				\$ 72,439

18. The assessments, referred to in paragraph 17, were made correctly in accordance with the law.

19. Proper and timely notice and demand for payment of the tax assessment described in Paragraph 17, above, were given to Nicolas Gonzalez Berrios.

20. Defendant Nicolas Gonzalez Berrios has refused or failed to fully pay the amount of the trust fund recovery penalty assessed referred to in paragraph 17, above.

21. As of December 31, 2024, the unpaid balance of the assessments described in paragraph 17, above, together with accrued interest totaled \$72,439.

22. Statutory additions for interest have accrued and will continue to accrue thereafter on the unpaid balance of the assessment described in paragraph 17, above.

**COUNT III- REDUCE TAX ASSESSMENTS AGAINST NICOLAS GONZALEZ
BERRIOS D/B/A JOYERIA GOLD CITY**

23. The United States incorporates Paragraphs 1 through 22 of the complaint as if fully set forth herein.

24. A delegate of the Secretary of the Treasury properly and timely made the following tax, penalty, and interest assessments against Nicolas Gonzalez Berrios d/b/a Joyeria Gold City relating to the following years:

Tax Period Ending:	Type of Tax:	Date of Assessment:	Assessed Amounts:	Balance Due as of December 31, 2024:
03/31/2009	Form 941	03/07/2011	\$41,747	\$46,860
06/30/2009	Form 941	02/21/2011	\$41,673	\$66,340
09/30/2009	Form 941	02/21/2011	\$40,615	\$34,442
09/30/2010	Form 941	02/07/2011	\$45,755	\$65,802
12/31/2010	Form 941	03/28/2011	\$40,281	\$51,144
03/31/2011	Form 941	03/12/2012	\$28,712	\$50,975
12/31/2011	Form 941	04/01/2013	\$17,587	\$22,077
03/31/2012	Form 941	04/01/2013	\$13,766	\$36,976
06/30/2012	Form 941	04/01/2013	\$9,567	\$25,443
12/31/2008	Form 940	04/19/2010	\$3,055	\$31,142
12/31/2009	Form 940	03/08/2010	\$5,071	\$35,869
12/31/2010	Form 940	04/11/2011	\$5,028	\$52,347
Total Outstanding Balance:				\$519,417

25. Proper and timely notice and demand for payment of the tax assessments described in paragraph 24, above, were given to Nicolas Gonzalez Berrios d/b/a Joyeria Gold City.

26. Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described in Paragraph 24, above.

27. Despite notice and demand for payment, Nicolas Gonzalez Berrios has failed to pay the full amounts due and owing for the tax periods listed in Paragraph 24, and it is therefore indebted to the United States, as of December 31, 2024, in the amount of \$519,417, plus penalties, interest, and costs that have and will accrue according to law.

WHEREFORE, the United States prays for judgment as follows:

- A. As to Count I, that the Court grant judgment in favor of the United States and against Nicolas Gonzalez Berrios, in the amount of \$44,186, as of December 31, 2024 together with all interest and penalties that will continue to accrue thereafter according to law;
- B. As to Count II, that the Court grant judgment in favor of the United States and against Nicolas Gonzalez Berrios, in the amount of \$72,439, as of December 31, 2024 together with all interest and penalties that will continue to accrue thereafter according to law;
- C. As to Count III, that the Court grant judgment in favor of the United States and against Nicolas Gonzalez Berrios, in the amount of \$519,417, as of December 31, 2024 together with all interest and penalties that will continue to accrue thereafter according to law; and
- D. That the Court award to the United States such further relief, including the costs of this action, that the Court deems appropriate.

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Dated: April 10, 2025

/s/ Beatriz T. Saiz
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